

**TABLE 1 — STATE FUNDS DISTRIBUTED TO LOCAL GOVERNMENT SUBDIVISIONS FOR FISCAL YEARS 1997-1998, 1998-1999, 1999-2000, AND 2000-2001**

<b>CATEGORIES OF STATE AID</b>	<b>1997-1998</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>
Homestead Exemption	\$35,095,570	\$32,212,813	\$32,166,119	\$35,856,411
Insurance Premium Distribution <sup>1</sup>	7,407,656	8,226,704	1,908,904	2,478,099
Highway User Revenue Distribution (County - Estimated)	75,413,946	79,398,857	85,408,603	88,639,731
Highway User Revenue Distribution (Cities - Estimated)	75,913,544	82,184,544	86,589,047	90,322,910
State Aid to Natural Resource Districts <sup>2</sup>	689,500	689,500	2,301,138	2,301,138
State Aid to Municipalities	17,631,500	17,631,500	17,531,500	17,531,500
State Aid to Counties	13,297,500	13,297,500	7,393,808	7,393,808
County Property Tax Relief	5,444,958	5,444,958	5,600,479	6,007,165
State Aid to Community Colleges <sup>3</sup>	38,431,805	47,611,822	83,855,228	91,757,438
Annual Aid to Education <sup>4</sup>	465,944,483	591,237,491	593,996,810	561,300,443
Special Education Payments	111,965,885	115,262,772	118,556,615	124,088,399
State Temporary School Fund	25,698,671	28,098,779	28,441,960	30,632,216
Construction Grants Program	155,938	105,274	2,272,602	-
Aid to Airports	1,202,874	1,650,115	1,492,342	1,243,321
Resources Development Fund	2,268,510	1,626,999	1,330,249	3,201,789
Municipal Infrastructure Redevelopment Fund	3,050,000	3,050,000	3,050,000	3,050,000
Municipal Equalization	-	9,004,005	5,226,632	10,477,119
MEF Rollover	-	-	3,251,466	-
MEF Rollover to Aid to Municipalities	-	-	7,265,182	3,541,234
<b>Total Tax Dollars Distributed</b>	<b>\$879,612,340</b>	<b>\$1,036,733,633</b>	<b>\$1,087,638,684</b>	<b>\$1,079,822,721</b>

<sup>1</sup>The total amount transferred into the Insurance Tax Fund was \$18,769,139 for FY 1997-98 and \$20,816,760 for FY 1998-99. The revenue is distributed to counties (10% less \$100,000 to the Nebraska Local Government Innovation and Restructuring Fund), cities (30%), and school districts (60%). Per LB 1050, the portion allocated to school districts for FY 1997-98 (\$11,261,483) and FY 1998-99 (\$12,490,056) will be included in the school equalization aid formula.

<sup>2</sup>LB 880 increased the appropriation for FY 1998-99 and 1999-00.

<sup>3</sup>Amount represents formula-based aid only and does not include grant programs.

<sup>4</sup>Includes the Insurance Premium Tax Distribution.